

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Eastern Pulaski Com Sch Corp (6620)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$490,306	\$437,764	\$481,746	\$436,039	-2.89%	-9.49%
Non - Certified Salaries	120	\$188,072	\$184,717	\$196,837	\$169,391	-2.58%	-13.94%
Library Books	640	\$0	\$0	\$0	\$3,378	NA	NA
Telephone	531	\$9,739	\$5,867	\$2,809	\$2,242	-30.73%	-20.16%
Operational Supplies	611	\$3,657	\$2,988	\$3,014	\$1,754	-16.79%	-41.83%
Travel	580	\$937	\$2,043	\$2,379	\$502	-14.46%	-78.91%
Periodicals	650	\$0	\$0	\$0	\$400	NA	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$0	\$202	NA	NA
Awards	875	\$0	\$1,000	\$0	\$0	NA	NA
<b>Student Instructional Support Total</b>		<b>\$692,710</b>	<b>\$634,380</b>	<b>\$686,785</b>	<b>\$613,907</b>	<b>-2.97%</b>	<b>-10.61%</b>

<b>Student Academic Achievement</b>							
Certified Salaries	110	\$3,888,159	\$3,407,763	\$4,143,348	\$4,110,672	1.40%	-0.79%
Group Health Insurance	222	\$607,845	\$634,024	\$692,253	\$603,497	-0.18%	-12.82%
Non - Certified Salaries	120	\$178,949	\$199,511	\$319,892	\$357,400	18.88%	11.73%
Social Security Certified	212	\$321,622	\$281,133	\$336,870	\$339,079	1.33%	0.66%
Teacher Retirement Fund, After 7-1-95	216	\$348,711	\$236,411	\$301,722	\$325,549	-1.70%	7.90%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$0	\$157,181	NA	NA
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$142,211	\$105,325	NA	-25.94%
Public Employees Retirement Fund	214	\$61,239	\$57,509	\$77,312	\$84,693	8.44%	9.55%
Textbooks	630	\$62,120	\$94,571	\$138,171	\$81,670	7.08%	-40.89%
Operational Supplies	611	\$51,805	\$54,010	\$48,783	\$59,896	3.69%	22.78%
Teacher Retirement Fund, Prior to 7-1-95	215	\$88,589	\$49,803	\$57,444	\$52,531	-12.25%	-8.55%
Social Security Noncertified	211	\$35,893	\$36,120	\$42,807	\$47,027	6.99%	9.86%
Pre-2008 Object Code - Temporary Salaries	130	\$75,427	\$72,174	\$58,185	\$41,504	-13.87%	-28.67%
Connectivity	744	\$12,793	\$17,363	\$25,240	\$28,700	22.38%	13.71%
Other Group Insurance Authorized by Statute	224	\$16,009	\$16,950	\$18,457	\$18,321	3.43%	-0.74%
Content	747	\$7,913	\$59,049	\$0	\$12,780	12.73%	NA
Group Life Insurance	221	\$10,378	\$9,596	\$10,398	\$8,598	-4.60%	-17.31%
Computer Hardware	741	\$0	\$0	\$0	\$8,002	NA	NA
Equipment	730	\$46,776	\$17,066	\$0	\$5,668	-41.00%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Eastern Pulaski Com Sch Corp (6620)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Travel	580	\$3,630	\$3,296	\$2,717	\$2,888	-5.55%	6.29%
Instruction Services	311	\$0	\$0	\$0	\$2,503	NA	NA
Other Technology Hardware	746	\$0	\$9,580	\$10,132	\$0	NA	-100.00%
Transfer Tuition to Ed. Service Agencies Within State	564	\$735,219	\$784,198	\$73,360	\$0	-100.00%	-100.00%
Professional Development	748	\$0	\$250	\$0	\$0	NA	NA
Other Professional and Technical Services	319	\$0	\$0	\$960	\$0	NA	-100.00%
Periodicals	650	\$608	\$669	\$521	\$0	-100.00%	-100.00%
Library Books	640	\$4,752	\$4,664	\$7,620	\$0	-100.00%	-100.00%
Other Purchased Services	593	\$9,217	\$0	\$600	\$0	-100.00%	-100.00%
Rentals	440	\$50	\$0	\$0	\$0	-100.00%	NA
Instructional Programs Improvement Services	312	\$56	\$900	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$3,925	\$3,900	\$12,121	\$0	-100.00%	-100.00%
Licensed Employees	135	\$350	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$7,238	\$9,088	\$1,075	\$0	-100.00%	-100.00%
<b>Student Academic Achievement Total</b>		<b>\$6,579,273</b>	<b>\$6,059,597</b>	<b>\$6,522,199</b>	<b>\$6,453,484</b>	<b>-0.48%</b>	<b>-1.05%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,027,019	\$995,570	\$1,074,721	\$1,120,691	2.21%	4.28%
Other Employee Benefits	241 - 290	\$4,300	\$1,945	\$178,395	\$522,487	232.01%	192.88%
Operational Supplies	611	\$331,511	\$353,775	\$345,255	\$417,556	5.94%	20.94%
Group Health Insurance	222	\$251,476	\$268,996	\$262,673	\$311,746	5.52%	18.68%
Vehicles	731	\$196,675	\$0	\$323,962	\$165,958	-4.16%	-48.77%
Certified Salaries	110	\$285,421	\$214,226	\$176,807	\$160,899	-13.35%	-9.00%
Public Employees Retirement Fund	214	\$107,772	\$95,178	\$103,083	\$97,293	-2.52%	-5.62%
Gasoline and Lubricants	613	\$133,036	\$135,837	\$104,892	\$76,880	-12.81%	-26.71%
Social Security Noncertified	211	\$76,920	\$73,377	\$78,346	\$76,033	-0.29%	-2.95%
Repairs and Maintenance Services	430	\$71,262	\$98,782	\$111,014	\$66,719	-1.63%	-39.90%
Student Transportation Services	510	\$8,894	\$7,932	\$8,319	\$41,037	46.56%	393.30%
Pre-2008 Object Code - Temporary Salaries	130	\$25,501	\$13,869	\$15,708	\$28,136	2.49%	79.12%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$8,691	\$15,977	\$16,693	NA	4.48%
Equipment	730	\$2,753	\$77,724	\$25,200	\$14,682	51.96%	-41.74%
Social Security Certified	212	\$21,138	\$16,192	\$13,406	\$11,790	-13.58%	-12.05%
Heating and Cooling for Buildings - Gas	622	\$286,649	\$308,104	\$77,150	\$10,204	-56.56%	-86.77%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Eastern Pulaski Com Sch Corp (6620)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Travel	580	\$9,820	\$9,571	\$8,600	\$10,131	0.78%	17.79%
Dues and Fees	810	\$12,005	\$9,840	\$13,602	\$9,523	-5.63%	-29.99%
Advertising	540	\$5,646	\$4,728	\$5,448	\$7,690	8.03%	41.15%
Content	747	\$0	\$0	\$5,250	\$7,300	NA	39.05%
Removal of Refuse and Garbage	412	\$5,024	\$5,277	\$5,092	\$5,040	0.08%	-1.04%
Workers Compensation Insurance	225	\$33,370	\$26,000	\$4,380	\$4,380	-39.81%	0.00%
Other Supplies and Materials	615, 660 - 689	\$2,670	\$6,466	\$2,987	\$4,139	11.58%	38.59%
Telecommunications Equipment	745	\$0	\$0	\$0	\$3,317	NA	NA
Food Purchases	614	\$2,702	\$1,290	\$3,587	\$3,177	4.13%	-11.43%
Postage and Postage Machine Rental	532	\$4,705	\$3,988	\$2,852	\$2,523	-14.43%	-11.54%
Unemployment Insurance	230	\$0	\$0	\$0	\$2,416	NA	NA
Tires and Repairs	612	\$2,682	\$1,939	\$5,223	\$2,198	-4.85%	-57.91%
Rentals	440	\$1,686	\$1,668	\$919	\$1,992	4.25%	116.77%
Light and Power - Other Than Heating and Cooling	625	\$56,549	\$22,297	\$40,751	\$1,926	-57.04%	-95.27%
Water and Sewage	411	\$30,212	\$27,994	\$25,651	\$1,784	-50.70%	-93.04%
Other Professional and Technical Services	319	\$3,539	\$5,219	\$908	\$1,378	-21.00%	51.80%
Insurance	520	\$83,871	\$101,479	\$0	\$1,223	-65.25%	NA
Group Life Insurance	221	\$1,122	\$1,163	\$1,277	\$1,019	-2.37%	-20.20%
Textbooks	630	\$672	\$175	\$100	\$770	3.46%	670.00%
Telephone	531	\$2,877	\$1,466	\$702	\$561	-33.56%	-20.16%
Official Bond Premiums	525	\$889	\$691	\$547	\$326	-22.17%	-40.36%
Other Group Insurance Authorized by Statute	224	\$2,845	\$782	\$416	\$228	-46.81%	-45.27%
Other Technology Hardware	746	\$0	\$0	\$6,732	\$0	NA	-100.00%
Heating and Cooling for Buildings - Fuel Oil	623	\$0	\$36,022	\$53,866	\$0	NA	-100.00%
Bank Service Charges	871	\$0	\$0	(\$168)	\$0	NA	100.00%
Heating and Cooling for Buildings - Electricity	621	\$0	\$0	\$38,934	\$0	NA	-100.00%
Board of Education Services	318	\$0	\$0	\$546	\$0	NA	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,684	\$2,329	\$699	\$0	-100.00%	-100.00%
Overtime Salaries	140	\$1,024	\$0	\$0	\$0	-100.00%	NA
<b>Overhead and Operational Total</b>		<b>\$3,102,921</b>	<b>\$2,940,580</b>	<b>\$3,143,809</b>	<b>\$3,211,846</b>	<b>0.87%</b>	<b>2.16%</b>
<b>Non Operational</b>							
Construction Services	450	\$192,093	\$68,504	\$786,203	\$6,253,534	138.87%	695.41%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**Eastern Pulaski Com Sch Corp (6620)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>4 year Compound Annual Growth</b>	<b>Percent Change 2015 to 2016</b>
Interest	832	\$1,008,054	\$998,334	\$440,000	\$902,646	-2.72%	105.15%
Improvements Other Than Buildings	715	\$0	\$155	\$105,681	\$777,243	NA	635.46%
Official Bond Premiums	525	\$0	\$0	\$0	\$582,512	NA	NA
Buildings	720	\$0	\$0	\$0	\$257,334	NA	NA
Equipment	730	\$29,796	\$193,954	\$291,090	\$175,681	55.83%	-39.65%
Computer Hardware	741	\$68,122	\$92,984	\$199,924	\$120,455	15.31%	-39.75%
Distance Learning Equipment	742	\$0	\$2,201	\$24,017	\$74,686	NA	210.98%
Non - Certified Salaries	120	\$69,788	\$62,221	\$64,192	\$62,087	-2.88%	-3.28%
Certified Salaries	110	\$31,300	\$30,892	\$33,618	\$50,419	12.66%	49.98%
Operational Supplies	611	\$2,325	\$1,054	\$3,053	\$2,741	4.20%	-10.21%
Professional Development	748	\$300	\$3,869	\$2,153	\$795	27.61%	-63.05%
Other Purchased Property Services	490 - 499	\$0	\$20,549	\$0	\$0	NA	NA
Other Supplies and Materials	615, 660 - 689	\$8,500	\$0	\$448,270	\$0	-100.00%	-100.00%
Social Security Noncertified	211	\$0	\$19	\$0	\$0	NA	NA
Other Purchased Services	593	\$0	\$0	\$575,612	\$0	NA	-100.00%
Overtime Salaries	140	\$760	\$1,230	\$0	\$0	-100.00%	NA
Content	747	\$21,505	\$0	\$0	\$0	-100.00%	NA
Redemption of Principal	831	\$170,000	\$180,000	\$150,349	\$0	-100.00%	-100.00%
Repairs and Maintenance Services	430	\$1,651	\$1,967	\$46,717	(\$56,512)	NA	-220.97%
<b>Non Operational Total</b>		<b>\$1,604,196</b>	<b>\$1,657,933</b>	<b>\$3,170,877</b>	<b>\$9,203,623</b>	<b>54.77%</b>	<b>190.25%</b>
<b>Grand Total</b>		<b>\$11,979,100</b>	<b>\$11,292,490</b>	<b>\$13,523,670</b>	<b>\$19,482,860</b>	<b>12.93%</b>	<b>44.06%</b>